

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of)	
)	
Shinsuke MATSUMOTO et al.)	Group Art Unit:
)	
Application No.:)	Examiner:
)	
Filed: April 28, 2006)	Confirmation No.:
)	
For: FLEXIBLE POLYURETHANE FOAM)	
AND USE THEREOF)	

**GENERAL AUTHORIZATION FOR PETITIONS
FOR EXTENSIONS OF TIME AND PAYMENT OF FEES**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

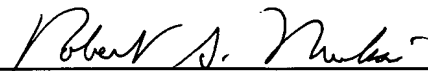
In accordance with 37 C.F.R. § 1.136(a)(3), the U.S. Patent and Trademark Office is hereby provided with a general authorization to treat any concurrent or future reply requiring a petition for an extension of time for its timely submission as containing a request therefor for the appropriate length of time.

The Commissioner is hereby authorized to charge any appropriate fees under 37 C.F.R. § 1.17 that may be required by this paper, and to credit any overpayment, to Deposit Account No. 02-4800. This paper is submitted in duplicate.

Respectfully submitted,

BUCHANAN INGERSOLL PC

Date: April 28, 2006

By: 
Robert G. Mukai
Registration No. 28,531

P.O. Box 1404
Alexandria, Virginia 22313-1404
(703) 836-6620